

Appendix A: Glossary

Capital expenditures. Direct expenditures for construction of buildings, roads, and other improvements, and for purchases of equipment, land, and existing structures. Include amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditures for repairs to such works and structures are classified as current expenditures.

Current expenditures. Expenditures made by school districts for public elementary and secondary education. These are the expenditures for the day-to-day operations of schools and school districts. They include instruction, support services, and noninstruction services. Direct state support, for and on behalf of school districts, is also included in current expenditures. Capital outlays, debt service expenditures, and expenditures for programs other than public elementary/secondary education are excluded from current expenditures.

Facilities acquisition and construction. Activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, initially installing or extending service systems and other built-in equipment, and improving sites.

Federal revenues. Revenues from the federal government, including restricted and unrestricted grants and grants through intermediate agencies.

Fiscal year. A 12-month period at the end of which accounts are balanced. In most states, the fiscal year begins on July 1 and ends on June 30. Exceptions to this accounting practice are: Alabama, whose fiscal year runs from October 1 to September 30; Nebraska and Texas, whose fiscal year runs from September 1 to August 31; Colorado whose fiscal year ran from January 1 to December 31 prior to fiscal year 94; and Chicago, Illinois where the fiscal year ran from September 1 to August 31 prior to fiscal year 2000.

Instruction expenditures. Includes: expenditures for activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium—such as television, radio, computer, the Internet, multimedia telephone, and correspondence—that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or classroom assistants of any type (clerks, graders, etc.) that assist in the instructional process.

Interest on debt expenditures. Expenditures for interest on long-term debt (i.e., obligations of more than 1 year).

Intermediate sources of revenue. Education agencies with fund-raising capabilities that operate between the state and local government levels. Intermediate revenues are included in local revenue totals.

Local education agencies (LEAs). Those agencies at the local level whose primary responsibility is to operate public schools or to contract for public school services.

Local revenues. Funds collected within the boundary of a local education agency (LEA) and that are available for use by the LEA without any reallocation by the state government. Revenues from such sources as local property and nonproperty taxes, investments and revenues from student activities, textbook sales, transportation and tuition fees, and food services. Intermediate revenues are included in local revenue totals.

Midwest. Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, North Dakota, Nebraska, Ohio, South Dakota, and Wisconsin.

Northeast. Connecticut, Massachusetts, Maine, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, and Vermont.

Other program expenditures. Expenditures for community services, adult education, community colleges, private schools, and other programs that are not part of public elementary and secondary education.

Other sources of revenue. Revenues from bond sales, accrued interest from bond sales and donated capital assets, and revenues from the sale of capital assets. These are not included in total revenues because these funds must be paid back or involve the sale of assets.

Replacement equipment expenditures. Expenditures for equipment for schools that are not new or recently renovated. Equipment is generally defined as items that last more than 1 year, are repaired rather than replaced, and have a cost over a level set by the state or LEAs.

South. Alabama, Arkansas, the District of Columbia, Delaware, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia, and West Virginia.

State revenues. Revenues received by the LEA from the state. This includes unrestricted grants-in-aid, restricted grants-in-aid, revenue in lieu of taxes, and payments for, or on behalf of, LEAs.

Student fee revenues. Fees and charges collected from students and parents. This includes revenues from school lunches, student activities, tuition fees, transportation fees, textbook fees, and summer school fees.

Support services expenditures. Current expenditures for activities that support instruction. These services include the operation and maintenance of buildings, the school administration, student support services (e.g., nurses, therapists, and guidance counselors), student transportation, instructional staff support (e.g., librarians, instructional specialists), the school district administration, business services, research, and data processing.

Total expenditures. Total expenditures made by school districts. This includes current expenditures for public elementary and secondary education, capital outlays, school construction, interest on debt, and programs outside public elementary and secondary education.

Total revenues. Additions to assets that do not increase any liability and do not represent the recovery of an expenditure. Total revenues are made up of revenues from local, intermediate, state, and federal sources. Revenues from other sources such as bond sales, accrued interest from bond sales, and donated capital assets are not included in total revenues.

West. Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, New Mexico, Nevada, Oregon, Utah, Washington, and Wyoming.

